50,006—4-11-49

GOVERNMENT OF MADRAS.

Revenue (1952) Department.

~~Endorsement~~

~~D.O.~~

~~Memorandum~~

~~Lodged~~

No. 4558 N/52-1

Dated 19.8.1952

FURTHER PAPERS.

Department.	Number.	Series.	Date.

FOR MYSORE STATE

THE KANARA CHAMBER OF COMMERCE,

P. O. BOX NO. 116, MANGALORE-1 (S. INDIA)

TELEGRAMS: "CHAMBER"
TELEPHONE: 128

Date 12th March, 1952.

1455 GN

To

The Secretary to the Government of Madras,
Revenue Department,
Fort St.George, MADRAS.

Sir,

Sub: MADRAS GENERAL SALES TAX ACT,1939-
Sales Tax Levy & Article 286 of the
Constitution of India- Centre's
Instructions to States.

***

We refer to the Press Report appearing in the Madras Dailies dated 10-3-1952 wherein it is mentioned that the Government of India have sent detailed instructions to the State Governments with regard to the interpretation of the provisions of Article 286 of the Constitution of India relating to the levy of Sales Tax.

The importance of this subject involving an interpretation of the Article 286 and the difficulties experienced by the commercial community appear to have been realised by the Government of India who were prompted to consider the implications of the provisions of Article 286 for the purpose of tendering necessary advice to the States.

The Chamber desires to be enlightened on this issue involving interpretation of Article 286, in the light of the Government of India's instructions.

In this connection we may be permitted to invite a reference to the Hon'ble Finance Minister's reply contained in para 4 of the proceedings of the 4th meeting of the Madras Commercial Taxes Advisory Committee held on 30-6-51 wherein it was stated that a Press Communique would be issued shortly explaining the implications of Article 286 of the Constitution. A copy of the said Press Communique, if any, issued already as stated, may also be sent to the Chamber.

An early reply from the Government will serve as a guidance to the trade and will avoid great inconvenience and hardship to which many assessees are subjected to at present.

Thanking you and awaiting your reply,

Yours faithfully,

Srinath
13/3

Letter No. 16558 N/52 Rev dated 1935

To The Hony Secretary,
The Kanara Chamber of Commerce,
Mangalore-1.

Sir, M.P.S.T Act 39 - Implications of Art 286 of the Constitution

With reference to your letter dated 12.3.52

I am to state that this Govt have not so far issued any press communique on the subject mentioned above. A copy of the press communique will be sent to your Chamber

pto

4 Rev Dept

20.5

Please see the letter from the Canara Chamber of Commerce as per ante.

2. A copy of the press note referred to in the letter has not so far been received from the Govt of India. The implications of Art 286 of the Constitution with ref to the IT & ST Act '39 have not been clarified completely. The question of issuing a press communique will be considered after all the points are finally settled. In the circumstances no action is called for on the letter as per ante.

The chamber may perhaps be informed that no press communique has so far been issued

a copy of the Press Communique
will be sent to it, if and when issued
for orders. Subject to orders, a draft letter is submitted
for approval.

18/5/52

18/5/52

17.5.52